

**District Attorney of the Thirty-Second  
Judicial District  
Terrebonne Parish, Louisiana**

**Annual Financial Report  
As of and for the  
Year Ended December 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/14/10

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

**District Attorney of the Thirty-Second  
Judicial District  
Annual Financial Report  
For the Year Ended December 31, 2009**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Honorable Joseph L. Waitz, Jr.  
District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana

We have audited the accompanying financial statements of the District Attorney of the Thirty-Second Judicial District, (District Attorney), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

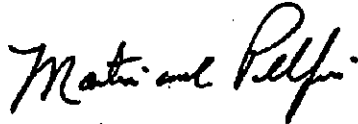
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Second Judicial District as of December 31, 2009, and the change in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2010, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

To the Honorable Joseph L. Waitz, Jr.  
District Attorney of the Thirty-Second Judicial District  
Houma, Louisiana

The Management's Discussion and Analysis on pages 3 through 8 and the budgetary comparison information on pages 27 and 28 are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the District Attorney's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in cursive script, appearing to read "Matthew Relfo".

June 30, 2010

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

This discussion and analysis of the District Attorney of the Thirty-Second Judicial District's financial performance provides an overview of the financial activities as of and for the fiscal year ended December 31, 2009. Please read it in conjunction with the financial statements and the accompanying notes to the financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (Statement of Net Assets and the Statement of Activities) provide information about the governmental activities as a whole and present a longer-term view of the finances. The Fund Financial Statements (Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the Government-Wide statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the financial statements are fairly stated. A user of this report should read the Independent Auditor's Report carefully to ascertain the level of assurance being provided for each of the parts in the Annual Financial Report.

**Government-Wide Financial Statements**

One of the most important questions asked about finances is, "Is the District Attorney of the Thirty-Second Judicial District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information as a whole and about activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in net assets are one indicator of whether its financial health is improving or deteriorating.

**Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds—not as a whole. Some funds are required to be established by State laws.

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Fund Financial Statements (Cont.)**

The District Attorney of the Thirty-Second Judicial District utilizes mainly the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in the reconciliation on page 13.

The District Attorney of the Thirty-Second Judicial District is the trustee, or fiduciary, for funds confiscated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- Net assets of our governmental activities increased by \$132,552 or 3.2 percent.
- During the year, the District Attorney had expenses of \$5,397,704 that were \$84,691 less than the \$5,482,395 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balance of \$3,379,376, which was classified as unreserved. This compares to the prior year ending fund balance of \$3,551,975 resulting in a decrease of \$172,599.

The Statement of Net Assets and the Statement of Activities reports only one type of activity – governmental activities. All of the basic governmental services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis below focuses on the net assets of the governmental-type activities.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2009**

**FINANCIAL ANALYSIS AS A WHOLE (GWFS)**

**Condensed Statement of Net Assets**

	2008	2009	Dollar Change	Percent Change
Current and other assets	\$ 4,075,280	\$ 3,560,324	\$ (514,956)	-12.6%
Capital assets	671,909	934,661	262,752	39.1%
<b>Total assets</b>	<b>4,747,189</b>	<b>4,494,985</b>	<b>(252,204)</b>	<b>-5.3%</b>
Current liabilities	563,684	203,487	(360,197)	-63.9%
Long-term liabilities	41,053	16,494	(24,559)	-59.8%
<b>Total liabilities</b>	<b>604,737</b>	<b>219,981</b>	<b>(384,756)</b>	<b>-63.6%</b>
Invested in capital assets	590,477	895,628	305,151	51.7%
Unrestricted	3,551,975	3,379,376	(172,599)	-4.9%
<b>Total net assets</b>	<b>\$ 4,142,452</b>	<b>\$ 4,275,004</b>	<b>132,552</b>	<b>3.2%</b>

The District Attorney's net assets increased by \$132,552 as a result of this year's operations. There was a decrease in current assets mainly in cash used for improvements to the Kirschman building and a transfer of funds to the Thirty-Second Judicial Enforcement District for the purchase of a new building. The increase in capital assets reflects these increases also. There was a large decrease in current liabilities due to a decrease in amounts payable to Terrebonne Parish Consolidated Government that was not necessary this year to cover expenses in the Criminal Court Fund. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—also decreased during the year. The balance in net assets represents the accumulated results of all past years' operations.

Our analysis below focuses on the changes in net assets of the governmental-type activities.

**Condensed Statement of Activities**

	2008	2009	Dollar Change	Percent Change
Total program expenses	\$ (5,265,293)	\$ (5,397,704)	\$ (132,411)	2.5%
Total program revenues	5,213,074	5,482,395	269,321	5.2%
<b>Net program loss</b>	<b>(52,219)</b>	<b>84,691</b>	<b>136,910</b>	<b>-262.2%</b>
General revenues	94,675	47,861	(46,814)	-49.4%
<b>Change in net assets</b>	<b>42,456</b>	<b>132,552</b>	<b>90,096</b>	<b>212.2%</b>
<b>Net assets:</b>				
Beginning of the year	4,099,996	4,142,452	42,456	1.0%
End of the year	<b>\$ 4,142,452</b>	<b>\$ 4,275,004</b>	<b>\$ 132,552</b>	<b>3.2%</b>



**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**FINANCIAL ANALYSIS AS A WHOLE (GWFS) (Cont.)**

The District Attorney's total revenues for the year in governmental activities were \$5,530,256 (\$5,482,395 in program revenues and \$47,861 in general revenues). Total revenues increased by \$199,661 from the prior year. The total cost of all programs and services was \$5,397,704 with no new programs started during the year.

**FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS (FFS)**

The District Attorney of the Thirty-Second Judicial District uses funds to help it control and manage money for particular purposes. Looking at individual funds helps you consider whether the District Attorney is being accountable for the resources provided to it but may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$3,379,376. This reflects a decrease of \$172,599 from last year. This decrease is primarily the result of the events and programs described within the analysis of the governmental activities.

The General Fund includes revenue and expenditures necessary to the operation of the District Attorney's office such as personnel, benefits, the pretrial intervention program and operation and maintenance of facilities. The General Fund reflected \$3,952,123 in total revenues, including \$1,484,571 in fines and fees collected and \$2,041,087 in payments received from the TPCG for salaries and benefits for the District Attorney's office. Total current expenditures were \$3,976,390 – an increase of over 5% from the prior year, mostly of personnel services and payments made on behalf of the District Attorney's office. Capital outlay for the purchase of equipment, including computers, vehicles, and building improvements totaled \$312,993. Debt service expenditures for leased vehicles were \$22,773 of which \$19,116 was for principal payments. After a \$296,202 excess of expenditures over revenues for the year, the ending unreserved fund balance was \$2,441,621.

The IV-D Program Fund is a Special Revenue fund that accounts for grants received and expenditures for Child Support Enforcement. The amount received from the State of Louisiana this year increased by almost 25% and was \$819,343. Total current expenditures for IV-D programs were \$611,154, capital outlay was \$40,894, and debt service expenditures for leased vehicles were \$19,626. After a \$155,587 excess of revenues over expenditures for the year the ending unreserved fund balance was \$314,948.

The IWC Program Fund is a Special Revenue fund that accounts for the collection of worthless checks throughout the Parish. The majority of revenues was for the assessment of fees totaling \$179,343. Total current expenditures were \$226,163, and capital outlay for the purchase of equipment was \$466. After a \$60,146 excess of expenditures over revenues for the year the ending unreserved fund balance was \$22,953.

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS (FFS) (Cont.)**

The Drug Court Program Fund is a Special Revenue fund that accounts for grants received from the State of Louisiana and fees assessed for DWI tickets and expenditures for operating the Drug Court Program. The amount received from the State of Louisiana this year was \$452,521 and fees collected were \$94,853. Total current expenditures were \$492,396. After a \$28,162 excess of revenues over expenditures for the year the ending unreserved fund balance was \$599,854.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The only amendment to the original budget for the General Fund was to revise the beginning estimated fund balance to the actual prior year audited ending balance.

**CAPITAL ASSETS**

Capital assets included office equipment, weapons, computer equipment, vehicles, and buildings recorded at historical cost of \$2,007,205. Accumulated depreciation as of December 31, 2009 of \$1,072,544 recorded from the cost of assets resulted in an ending book balance of \$934,661. Capital assets of land and buildings in the name of the Thirty-Second Judicial Enforcement District (a blended component unit of the District Attorney's office) recorded at historical cost, net of accumulated depreciation as of December 31, 2009 was \$662,037. During the year, the Thirty-Second Judicial Enforcement District purchased a piece of land with a building on it on Church Street for \$302,798. The District Attorney's office purchased \$51,555 of capital assets including a vehicle and computer equipment.

Depreciation expense of \$91,601 was recorded for the year. More detailed information about the capital assets is presented in the notes to the financial statements.

**CAPITAL LEASES AND NOTES PAYABLE FOR AUTOMOBILES**

Leases for automobile purchases that qualified as capital leases are recorded as liabilities. There were no additional capital lease proceeds recorded during the year. The total amount paid on these leases was \$42,399 resulting in an ending balance of \$39,033.

Interest paid in the governmental funds was \$7,714. More detailed information about the capital lease obligations and notes payable is presented in the notes to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES (Cont.)**

Historically, the office staff and costs remain stable and should continue to do so. The Terrebonne Parish Council in their current operating budget absorbs some capital asset purchases and other operating expenses. If these estimates remain consistent, the District Attorney of the Thirty-Second Judicial District's General Fund balance is expected to remain approximately the same by the close of 2010.

Highlights of next year's General Fund budget include:

<b>Estimated revenue</b>	<b><u>\$ 1,765,000</u></b>
Personnel services and benefits	1,200,000
General operating	565,000
Capital outlay	<u>-</u>
<b>Total estimated expenditures</b>	<b><u>1,765,000</u></b>
Estimated excess of expenditures over revenue	-
Estimated beginning fund balance	<u>2,377,790</u>
<b>Estimated ending fund balance</b>	<b><u>\$ 2,377,790</u></b>

**CONTACTING FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District Attorney of the Thirty-Second Judicial District's finances and to show accountability for the money it received. If you have questions about this report or need additional financial information, contact:

Mr. Kevin Guidry, Office Manager  
Terrebonne Parish District Attorney  
7856 Main Street, Suite 220  
Houma, LA 70360  
Phone number (985) 873-6500

## **FINANCIAL STATEMENTS SECTION**

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Statement of Net Assets**  
**December 31, 2009**

<b>Assets</b>	
Cash	\$ 2,288,241
Investments	927,506
Accounts receivable	4,000
Due from other governments	302,962
Due from other	2,934
Rent receivable	2,850
Prepaid insurance	25,666
Prepaid costs	<u>5,000</u>
 Total Current Assets	 3,559,159
 Capital assets, net of depreciation	 <u>934,661</u>
 Deposit	 <u>1,165</u>
 Total Assets	 <u><u>\$ 4,494,985</u></u>
<b>Liabilities</b>	
Accounts payable	\$ 180,948
Current portion of leases and notes payable	<u>22,539</u>
 Total Current Liabilities	 203,487
 Long-term leases and notes payable	 <u>16,494</u>
 Total Liabilities	 <u><u>\$ 219,981</u></u>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	\$ 895,628
Unrestricted	<u>3,379,376</u>
 Total Net Assets	 <u><u>\$ 4,275,004</u></u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Statement of Activities**  
**For the Year Ended December 31, 2009**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
<b>FUNCTIONS/PROGRAMS</b>				
Judicial activities:	<u>\$5,397,704</u>	<u>\$ 1,975,518</u>	<u>\$ 3,506,877</u>	<u>\$ 84,691</u>
Total governmental activities	<u>5,397,704</u>	<u>1,975,518</u>	<u>3,506,877</u>	<u>84,691</u>
<b>GENERAL REVENUES</b>				
Miscellaneous				14,214
Interest earned				<u>33,647</u>
TOTAL GENERAL REVENUES				<u>47,861</u>
CHANGE IN NET ASSETS				132,552
<b>NET ASSETS:</b>				
Beginning of year				<u>4,142,452</u>
End of year				<u>\$ 4,275,004</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Balance Sheet**  
**Government Fund Type -- General Fund**  
**December 31, 2009**

	General Fund	IV-D Program Fund	Worthless Check Collection Fund	Drug Program Fund	Totals
<b>Assets</b>					
Cash	\$ 1,765,568	\$ 194,173	\$ 52,153	\$ 276,347	\$ 2,288,241
Investments	703,466	-	-	224,040	927,506
Due from other governmental units	78,425	121,431	-	103,106	302,962
Due from other	5,934	-	-	-	6,934
Rent receivable	2,850	-	-	-	2,850
Prepaid insurance	12,382	6,015	4,009	3,260	25,666
Prepaid costs	-	-	-	5,000	5,000
Deposit	1,165	-	-	-	1,165
<b>Total Assets</b>	<b>\$ 2,570,790</b>	<b>\$ 321,619</b>	<b>\$ 56,162</b>	<b>\$ 611,753</b>	<b>\$ 3,560,324</b>
<b>Liabilities and Equity</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 71,605	\$ 6,671	\$ 24,885	\$ 11,899	\$ 115,060
Restitution and merchant fees payable	57,564	-	8,324	-	65,888
<b>Total Liabilities</b>	<b>129,169</b>	<b>6,671</b>	<b>33,209</b>	<b>11,899</b>	<b>180,948</b>
<b>Equity:</b>					
Fund balance - unreserved	2,441,621	314,948	22,953	599,854	3,379,376
<b>Total Liabilities and Equity</b>	<b>\$ 2,570,790</b>	<b>\$ 321,619</b>	<b>\$ 56,162</b>	<b>\$ 611,753</b>	<b>\$ 3,560,324</b>

The accompanying notes are an integral part of this statement.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance-**  
**Governmental Fund Type – General Fund**  
**For the Year Ended December 31, 2009**

	General Fund	IV-D Program Fund	Worthless Check Collection Fund	Drug Court Program Fund	Totals
<b>REVENUES</b>					
Fines, fees, and forfeitures	\$ 1,484,571	\$ -	\$ 179,343	\$ 94,853	\$ 1,758,767
Payments received on behalf	2,041,087	-	-	-	2,041,087
Intergovernmental	183,926	819,343	-	452,521	1,455,790
Reimbursed attorney fees and salaries	117,907	30,000	-	-	147,907
Miscellaneous	13,121	-	1,055	38	14,214
Interest	32,667	143	125	712	33,647
Project Lead donation	10,000	-	-	-	10,000
Asset forfeitures	68,844	-	-	-	68,844
Total Revenues	<u>3,952,123</u>	<u>849,486</u>	<u>180,523</u>	<u>548,124</u>	<u>5,530,256</u>
<b>EXPENDITURES</b>					
General government - judicial - current:					
Salary and benefit payments on behalf	2,041,087	-	-	-	2,041,087
Personnel services	1,074,334	379,971	147,648	116,651	1,718,604
Grant to CAC	200,160	-	-	100,000	300,160
Professional dues and services	163,578	12,508	2,107	70,592	248,785
Office operations	129,909	24,549	15,733	33,903	204,094
Rent expense	53,856	79,974	20,849	19,200	173,679
Trials, training, and seminars	92,848	47,009	5,080	19,842	164,779
Program expenditures	46,797	-	-	87,569	134,366
Other	73,370	4,409	17,850	-	95,629
Telephone and utilities	29,735	17,606	1,037	22,572	70,950
Automobile expenditures	29,058	31,875	3,350	5,001	69,284
Repairs and maintenance	26,219	5,270	9,630	11,997	53,116
Insurance	13,815	6,158	2,879	3,244	26,096
TPCG reimbursements	1,824	1,825	-	1,825	5,474
Total current expenditures	<u>3,976,390</u>	<u>611,154</u>	<u>226,163</u>	<u>492,396</u>	<u>5,306,103</u>
Capital outlay	312,993	40,894	466	-	354,353
Debt service:					
Principal	19,116	15,569	-	-	34,685
Interest	3,657	4,057	-	-	7,714
Total Expenditures	<u>4,312,156</u>	<u>671,674</u>	<u>226,629</u>	<u>492,396</u>	<u>5,702,855</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (out)	63,831	(22,225)	(14,040)	(27,566)	-
Total other financing sources (uses)	<u>63,831</u>	<u>(22,225)</u>	<u>(14,040)</u>	<u>(27,566)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(296,202)	165,587	(60,146)	28,162	(172,599)
<b>FUND BALANCES</b>					
Beginning of year	2,737,823	159,361	83,099	571,692	3,551,975
End of year	<u>\$ 2,441,621</u>	<u>\$ 314,948</u>	<u>\$ 22,953</u>	<u>\$ 599,854</u>	<u>\$ 3,379,376</u>

The accompanying notes are an integral part of this statement.



**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
December 31, 2009**

Fund balance - governmental fund	\$ 3,379,376
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets of \$2,007,205, net of accumulated depreciation of \$1,072,544, are not financial resources and, therefore, are not reported in the governmental funds.	934,661
Current portions of \$22,539 and long-term portions of \$16,494 of capital leases and notes payable are not financial resources and are therefore not reported in the funds.	<u>(39,033)</u>
Net assets of governmental activities	<u>\$ 4,275,004</u>

**Reconciliation of the Statement of Governmental Fund Revenues,  
Expenditures and Changes in Fund Balance to the  
Statement of Activities  
For the Year Ended December 31, 2009**

Change in fund balance - governmental fund	\$ (172,599)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, whereas in the statement of activities, these costs are depreciated over their estimated useful lives.	
Depreciation expense	(91,601)
Capital outlays	<u>354,353</u>
	262,752
Governmental fund reports debt incurrence as other financing source and debt repayments as an expenditure, whereas these are not presented on the Statement of Activities.	<u>42,399</u>
Change in net assets of government activities	<u>\$ 132,552</u>

See notes to the financial statements.

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Statement of Fiduciary Net Assets  
Asset Forfeiture Fund  
December 31, 2009**

<b>Assets</b>	
Cash and cash equivalents	<u>\$ 60,339</u>
<b>Total Assets</b>	<u><u>\$ 60,339</u></u>
<b>Liabilities</b>	
Due to others	<u>\$ 60,339</u>
<b>Total Liabilities</b>	<u><u>\$ 60,339</u></u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Schedule of Changes in Fiduciary Net Assets**  
**For the Year Ended December 31, 2009**

Beginning Balance as of December 31, 2008	<u>\$132,827</u>
<b>Additions</b>	
Assets forfeited	292,463
Interest earned	<u>173</u>
Total Additions	<u>292,636</u>
<b>Disbursements</b>	
Terrebonne Parish Sheriff	175,165
Terrebonne Parish District Attorney General Fund	72,153
Terrebonne Parish Criminal Court Fund	68,482
Refunded Bonds	45,220
Others	<u>3,104</u>
Total Disbursements	<u>365,124</u>
Ending Balance as of December 31, 2009	<u><u>\$60,339</u></u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Introduction**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The Thirty-Second Judicial District encompasses Terrebonne Parish, Louisiana.

**Note 1 – Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The financial statements of the District Attorney of the Thirty-Second Judicial District (District Attorney), Terrebonne Parish, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

**B. Reporting Entity**

The District Attorney of the Thirty-Second Judicial District is an independently elected official. However, the District Attorney of the Thirty-Second Judicial District is fiscally dependent on the Terrebonne Parish Consolidated Government for office space, courtrooms, and related utility costs, as well as partial funding of salary costs.

The accompanying financial statements present information only on the funds maintained by the District Attorney of the Thirty-Second Judicial District and do not present information on the Terrebonne Parish Consolidated Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The accompanying financial statements present the District Attorney's office and component units over which the District Attorney's office exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District Attorney's office (as distinct from legal relationships).

The **Thirty-Second Judicial Enforcement District** is included in these financial statements as a component unit and is blended with the primary government. The Thirty-Second Judicial Enforcement District owns land and buildings that are utilized by the District Attorney's office as office space for certain sectors of its operations. The land, buildings, and related depreciation are reported in the capital assets of the District Attorney's financial statements.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 1 – Summary of Significant Accounting Policies (Cont.)**

**C. Fund Accounting**

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds in the financial statements in this report are grouped into two broad categories as follows:

**Governmental Fund Types**

Governmental funds account for all or most of the general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations.

**Fiduciary Fund Type**

The District Attorney utilizes an **agency fund** fiduciary fund type. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

**D. Measurement Focus / Basis of Accounting**

**Fund Financial Statements (FFS)**

The amounts reflected in fund financial statements, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

The amounts reflected in the fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Notes to Financial Statements  
As of and for the Year Ended December 31, 2009**

**Note 1 – Summary of Significant Accounting Policies (Cont.)**

recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual include fines and assessments that are collected by another governmental body on the District Attorney's behalf and intergovernmental revenue. Interest earned is recorded when credited to the District Attorney's account.

**Government-Wide Financial Statements (GWFS)**

The government-wide financial statements display information as a whole. These statements include all the financial activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** – Program revenues included in the column labeled Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the general revenues.

**E. Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The revised budget for the year ending December 31, 2009 was published in the official journal (The Houma Courier) on December 3, 2009. A public hearing was called on December 16, 2009 at the office of the District Attorney. There being no objections from the general public, the revised budget was adopted on that date.

The on-behalf payments received and paid by the State of Louisiana and Terrebonne Parish Consolidated Government are not budgeted or reflected in the Budget and Actual Statement for the General Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 1 – Summary of Significant Accounting Policies (Cont.)**

A reconciliation of total revenues and expenditures for the General Fund follows:

	<u>Total Revenue</u>	<u>Total Expenditures</u>
Actual (Page 12)	\$ 3,952,123	\$ 4,312,156
On-Behalf Payments	(2,041,087)	(2,041,087)
Budget (Page 27)	<u>\$ 1,911,036</u>	<u>\$ 2,271,069</u>

**F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. Investments during the year consisted of certificates of deposit and amounts deposited in the Louisiana Asset Management Pool (LAMP).

**H. Capital Assets**

Capital assets are recorded at historical cost or estimated if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Capital assets are recorded in the GWFS. All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

<u>Category</u>	<u>Life</u>
Buildings	40 years
Office Equipment/Furniture	5 - 10 years
Weapons	7 - 10 years
Computers	5 years
Vehicles	5 years

**I. Compensated Absences**

All individuals who work at the District Attorney's Office are primarily employees of the Terrebonne Parish Consolidated Government; therefore, no liability for compensated absences is recorded in the District Attorney's financial statements. Vacation and sick leave do not accumulate.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 1 – Summary of Significant Accounting Policies (Cont.)**

**J. Restricted Net Assets**

For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**K. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**L. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Interfund transactions on the other hand are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**M. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2 – Deposits and Investments**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States or other federally insured investments, certificates of deposit of any bank domiciled or having a branch in the state of Louisiana, guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations.



**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 2 – Deposits and Investments (Cont.)**

**Bank Deposits:**

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivisions.

The year-end balance of deposits is as follows:

	<u>Bank Balances</u>	<u>Reported Amount</u>
Cash	\$ 2,525,697	\$ 2,348,580
Certificates of deposit	622,304	622,304
Totals	<u>\$ 3,148,001</u>	<u>\$ 2,970,884</u>

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a written policy for custodial credit risk. As of December 31, 2009, \$2,275,697 of the District's bank balance was exposed to credit risk. These deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the District's name.

As of December 31, 2009, cash was adequately collateralized in accordance with state law by securities held by an unaffiliated bank for the account of the District. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk. Even though the pledged securities are considered subject to custodial credit risk under the provisions of GASB Statement 40, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

**Investments:**

State statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP).

As a means of limiting its exposure to fair value losses arising from interest rates, the District's investment policy limits investments to securities with less than six months from the date of purchase unless the investment is matched to a specific cash flow.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
Notes to Financial Statements  
As of and for the Year Ended December 31, 2009

**Note 2 – Deposits and Investments (Cont.)**

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy requires the application of the prudent-person rule. The policy states, *investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Primary emphasis shall be placed upon the safety of such funds in an effort to minimize risk while earning maximum returns.* The District's investment policy limits investments to those discussed earlier in this note. LAMP has a Standard & Poor's Rating of AAAM.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by Securities and Exchange Commission.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its agencies, enterprises or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. The fair value of participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Investments in LAMP as of December 31, 2009 amounted to \$305,202 and are classified on the Statement of Net Assets as "Investments".

A reconciliation of deposits and investments as shown on the Statement of Net Assets combined with the Statement of Fiduciary Net Assets is as follows:

Reported amount of deposits	\$ 2,970,884
Reported amount of investments	305,202
Total	<u>\$ 3,276,086</u>

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 2 – Deposits and Investments (Cont.)**

Cash	\$ 2,348,580
Investments	927,506
Total	<u>\$ 3,276,086</u>

**Note 3 – Due from Other Governments**

The due from other governments balance consists of the following:

Due From	General Fund	IV-D Program	Drug Court	Total
State of LA	\$ 13,366	\$ 121,431	\$ 103,106	\$ 237,903
TPCG	42,202	-	-	42,202
TPSO	15,957	-	-	15,957
Houma City Court	2,655	-	-	2,655
TEDA	2,605	-	-	2,605
Housing Authority	1,640	-	-	1,640
	<u>\$ 78,425</u>	<u>\$ 121,431</u>	<u>\$ 103,106</u>	<u>\$ 302,962</u>

**Note 4 – Capital Assets**

A summary of changes in fixed assets follows:

	January 1, 2009	Additions	Deletions	December 31, 2009
Land*	\$ -	\$ 92,286	\$ -	\$ 92,286
Equipment and furniture	290,409	5,394	-	295,803
Weapons	16,159	-	-	16,159
Computer equipment	401,875	11,803	-	413,678
Vehicles	255,388	34,358	(9,500)	280,246
Buildings and improvements	698,521	210,512	-	909,033
Total capital assets	<u>1,662,352</u>	<u>354,353</u>	<u>(9,500)</u>	<u>2,007,205</u>
Less accumulated depreciation for:				
Equipment and furniture	(247,734)	(10,969)	-	(258,703)
Weapons	(5,735)	(1,968)	-	(7,703)
Computer equipment	(349,114)	(15,912)	-	(365,026)
Vehicles	(139,118)	(43,754)	9,500	(173,372)
Buildings* and improvements	(248,742)	(18,998)	-	(267,740)
Total accumulated depreciation	<u>(990,443)</u>	<u>(91,601)</u>	<u>9,500</u>	<u>(1,072,544)</u>
Total capital assets, net	<u>\$ 671,909</u>	<u>\$ 262,752</u>	<u>\$ -</u>	<u>\$ 934,661</u>

The land and buildings are in the title of the Thirty-Second Judicial Enforcement District and are included in these financial statements as a blended component unit with the primary government.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 5 – Risk and Insurance**

The District Attorney's Office is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

**Note 6 – Leases and Notes Payable**

Outstanding lease and note agreements include the acquisition of automobiles at a cost of \$141,026. These leases qualify as capital leases. The debt service for these capital leases and notes payable are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 22,539	\$ 1,947	\$ 24,486
2011	16,494	576	17,070
Total	<u>\$ 39,033</u>	<u>\$ 2,523</u>	<u>\$ 41,556</u>

For capital leases, totals of principal and interest components equal required minimum payments for periods shown and total principal equals the net present value of these leases.

The following is a summary of changes in long-term debt obligations for capital leases and notes payable for the year:

<u>Balance Beginning of Year</u>	<u>Incurred</u>	<u>Paid</u>	<u>Balance End of Year</u>
\$ 81,432	\$ -	\$ 42,399	\$ 39,033

**Operating Leases**

The District Attorney of the Thirty-Second Judicial District has entered into a number of operating leases that contain cancellation provisions and are subject to annual appropriations. Annual rentals approximated \$9,177 for copiers.

**Note 7 – Pension Plans**

All individuals who work at the District Attorney's offices are paid by the Terrebonne Parish Consolidated Government and are consequently members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 7 – Pension Plans**

(PERS), which is controlled and administered by a separate board of trustees. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System, a multi-employer cost-defined sharing, benefit pension plan. GASB requires certain disclosure for employers who maintain retirement plans for their employees. Both retirement systems mentioned above present the required retirement plan information in separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

The District Attorneys' Retirement System's annual financial report includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

The Public Retirement System Actuarial Committee has recommended that the employee and employer contributions for the District Attorneys' Retirement System be set at 7.00% and 5.00%, respectively, for the fiscal year July 1, 2009 through June 30, 2010.

**Note 8 – On Behalf Payments and Expenditures of the District Attorney Not Included in the Financial Statements**

The accompanying financial statements are not required to be and do not include certain expenditures of the District Attorney paid out of the funds of the Terrebonne Parish Consolidated Government for such costs as insurance, utilities, legal fees, et cetera.

The District Attorney, Assistant District Attorneys, and office staff employees receive on-behalf payments for salaries and benefits from the Terrebonne Parish Consolidated Government that are required to be reported in the financial statements of the Terrebonne Parish District Attorney. As reported on page 12 of these financial statements, \$2,041,087 was received and paid by Terrebonne Parish Consolidated Government for salaries and benefits. Revenues and expenditures have been recognized in general fund for these on-behalf payments.

**Note 9 – Rent**

The District Attorney leases the building from which it operates from an unrelated third party under a monthly lease agreement. This agreement includes monthly lease payments of \$4,200. Rent expense incurred under this lease was \$50,400 for the year ended December 31, 2009.

The District Attorney leases the parking lot adjacent to the building from which it operates from an unrelated third party under a monthly lease agreement. This agreement includes monthly lease payments of \$800. Rent expense incurred under this lease was \$9,600 for the year ended December 31, 2009.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**Note 9 – Rent (Cont.)**

The District Attorney leases a second building from which it operates the Drug Court Program from an unrelated third party under a monthly lease agreement. This agreement includes monthly lease payments of \$1,600. Rent expense incurred under this lease was \$19,200 for the year ended December 31, 2009.

The District Attorney leases a third parking lot for employees and overflow of customers from an unrelated third party under a monthly lease agreement. This agreement includes monthly lease payments of \$500. Rent expense incurred under this lease was \$6,000 for the year ended December 31, 2009.

**Note 10– Interfund Receivables and Payables**

Short-term receivable and payable amounts are due to and from funds for a computer generated closing entry between the funds that will be cleared in the next year.

**REQUIRED SUPPLEMENTARY INFORMATION**

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Budgetary Comparison Schedule – General Fund**  
**Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Fines, fees, and forfeitures	\$ 1,500,000	\$ 1,500,000	\$ 1,484,571	\$ (15,429)
Intergovernmental	115,000	115,000	183,926	68,926
Reimbursed attorney fees and salaries	-	-	117,907	117,907
Asset forfeitures	-	-	68,844	68,844
Interest	-	-	32,667	32,667
Miscellaneous	45,000	45,000	13,121	(31,879)
Project Lead donation	-	-	10,000	10,000
Total Revenues	<u>1,660,000</u>	<u>1,660,000</u>	<u>1,911,036</u>	<u>251,036</u>
<b>EXPENDITURES</b>				
General government - judicial - current:				
Personnel services and benefits	1,200,000	1,200,000	1,074,334	125,666
General operating	<u>700,000</u>	<u>700,000</u>	<u>860,969</u>	<u>(160,969)</u>
Total current expenditures	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,935,303</u>	<u>(35,303)</u>
Capital outlay	50,000	50,000	312,993	(262,993)
Debt service:				
Principal	-	-	19,116	(19,116)
Interest	<u>-</u>	<u>-</u>	<u>3,657</u>	<u>(3,657)</u>
Total Expenditures	<u>1,950,000</u>	<u>1,950,000</u>	<u>2,271,069</u>	<u>(321,069)</u>
Excess (Deficiency) of revenues over expenditures	<u>(290,000)</u>	<u>(290,000)</u>	<u>(360,033)</u>	<u>(70,033)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>63,831</u>	<u>63,831</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>63,831</u>	<u>63,831</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(290,000)</b>	<b>(290,000)</b>	<b>(296,202)</b>	<b>(6,202)</b>
<b>FUND BALANCES</b>				
Beginning of year	<u>2,202,192</u>	<u>2,427,807</u>	<u>2,737,823</u>	<u>310,016</u>
End of year	<u>\$ 1,912,192</u>	<u>\$ 2,137,807</u>	<u>\$ 2,441,621</u>	<u>\$ 303,814</u>

See Independent Auditor's Report on Supplementary Information.



**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Budgetary Comparison Schedule – Special Revenue Funds**  
**Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Fines, fees, and forfeitures	\$ 225,000	\$ 225,000	\$ 274,196	\$ 49,196
Intergovernmental revenue	375,000	1,000,000	1,271,864	271,864
Reimbursed attorney fees and salaries	-	-	30,000	30,000
Miscellaneous	30,000	30,000	2,073	(27,927)
Total Revenues	<u>630,000</u>	<u>1,255,000</u>	<u>1,578,133</u>	<u>323,133</u>
<b>EXPENDITURES</b>				
General government - judicial - current:				
Personnel services	560,000	615,000	644,270	(29,270)
General operating	466,500	488,500	685,443	(196,943)
Total current expenditures	<u>1,026,500</u>	<u>1,103,500</u>	<u>1,329,713</u>	<u>(226,213)</u>
Capital outlay	-	40,000	41,360	(1,360)
Debt service:				
Principal	-	-	15,569	(15,569)
Interest	-	-	4,057	(4,057)
Total Expenditures	<u>1,026,500</u>	<u>1,143,500</u>	<u>1,390,699</u>	<u>(247,199)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(396,500)</u>	<u>111,500</u>	<u>187,434</u>	<u>75,934</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in (out)	-	-	(63,831)	(63,831)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(63,831)</u>	<u>(63,831)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>(396,500)</u>	<u>111,500</u>	<u>123,603</u>	<u>12,103</u>
<b>FUND BALANCES</b>				
Beginning of year	<u>1,186,901</u>	<u>1,212,401</u>	<u>814,152</u>	<u>(398,249)</u>
End of year	<u>\$ 790,401</u>	<u>\$ 1,323,901</u>	<u>\$ 937,755</u>	<u>\$ (386,146)</u>

See Independent Auditor's Report on Supplementary Information.

**REPORTS REQUIRED BY GAO & OMB**

**Martin  
and  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Honorable Joseph L. Waitz, Jr.  
District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana

We have audited the financial statements of the District Attorney of the Thirty-Second Judicial District (the District Attorney), as of and for the year ended December 31, 2009 and have issued our report thereon dated June 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

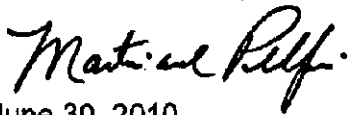
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Honorable Joseph L. Waitz, Jr.  
District Attorney of the Thirty-Second Judicial District  
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the District Attorney, the reporting entity, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

  
June 30, 2010

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Schedule of Findings and Responses**  
**For the Year Ended December 31, 2009**

**Section I – Summary of Auditor's Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of the District Attorney of the Thirty-Second Judicial District.
2. No significant control deficiencies were noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Thirty-Second Judicial District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant control deficiencies were noted during the audit of internal control over the major federal award program.
5. The auditor's report on compliance for the major federal award program for the District Attorney of the Thirty-Second Judicial District expresses an unqualified opinion on the major federal program.
6. No audit findings relative to the major federal award program were noted.
7. The program tested as a major program was the U.S. Department of Health and Human Services Child Support Enforcement Grant, CFDA #93.563.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The District Attorney of the Thirty-Second Judicial District qualified as a low-risk auditee.
10. A management letter was not issued.

**Section II – Financial Statement Findings**

No findings material to the financial statements of the District Attorney of the Thirty-Second Judicial District were disclosed during the audit.

**Section III – Internal Control Findings**

No findings related to the District Attorney of the Thirty-Second Judicial District's internal control, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Schedule of Findings and Responses  
For the Year Ended December 31, 2009**

**Section IV – Findings and Questioned Costs – Major Federal Award Program Audit**

No significant control deficiencies were noted during the audit of internal control over major federal award programs.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Management's Corrective Action Plan for Current Year Findings**  
**For the Year Ended December 31, 2009**

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.

**District Attorney of the Thirty-Second Judicial District**  
**Terrebonne Parish, Louisiana**  
**Schedule of Prior Findings and Resolution Matters**  
**For the Year Ended December 31, 2009**

Note: The prior findings all relate to the December 31, 2008 audit engagement.

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable Joseph L. Waitz, Jr.  
District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana

**Compliance**

We have audited the compliance of the District Attorney of the Thirty-Second Judicial District with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2009. The District Attorney of the Thirty-Second Judicial District's major federal award program is identified in the schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District Attorney of the Thirty-Second Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Thirty-Second Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Thirty-Second Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney of the Thirty-Second Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Thirty-Second Judicial District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

To the Honorable Joseph L. Waitz, Jr.  
District Attorney of the Thirty-Second Judicial District  
Page 2

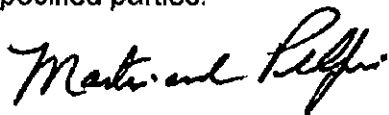
### Internal Control Over Compliance

Management of the District Attorney of the Thirty-Second Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Thirty-Second Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Thirty-Second Judicial District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the District Attorney, federal awarding agencies, pass-through entities, the Louisiana Legislative Auditor, and other grantor organizations, and is not intended to be and should not be used by anyone other than these specified parties.



June 30, 2010

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES/</u></b>			
<b><u>Pass-through payments from the Louisiana Department of Social Services/Office of Family Support</u></b>			
Child Support Enforcement	93.563	651208	\$ 540,766 *
<b><u>Pass-through payments from the Administration for Children and Families</u></b>			
Temporary Assistance for Needy Families	93.558		90,356
<b><u>DEPARTMENT OF JUSTICE/</u></b>			
<b><u>Pass-through payments from the Louisiana Office of Victims of Crime</u></b>			
Services for Trafficking Victims	16.320	C07-8-014	26,040
Services for Trafficking Victims	16.320	C08-7-005	11,642
Services for Trafficking Victims	16.320	C07-7-005	2,934
			40,616
Crime Victim Assistance	16.575	Warrant	30,000
Crime Victim Assistance	16.575	C08-7-006	9,041
Crime Victim Assistance	16.575	P09-7-034	794
			39,835
Edward Byrne Memorial Justice Assistance Grant	16.738	B08-7-013	4,725
<b><u>DEPARTMENT OF TRANSPORTATION/</u></b>			
<b><u>Pass-through payments from the Louisiana Department of Public Safety</u></b>			
Alcohol Traffic Safety and Drunk Driving Incentive	20.601	673175	60,306
			\$ 778,604

\* Denotes a major program

See Independent Auditor's Report.

**District Attorney of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009**

**NOTE A—BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District Attorney of the Thirty-Second Judicial District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B—DEFINITION OF A MAJOR PROGRAM**

The Single Audit Act defines a major program based on the total federal awards expended during the year.

**NOTE C – CFDA NUMBERS**

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the OMB's Catalogue of Federal Domestic Assistance.